

STATEMENT I

**Measure C Public Safety
Revenue and Expense Report Summary
3/31/26**

| | 2025-2026 Adjusted Budget | Actual | Variance Over / (Under) |
|------------------------------------|---------------------------------|-------------------|----------------------------|
| Beginning Fund Balance 7/1/25 | \$ 1,535,269 | \$ 1,535,269 | \$ - |
| Revenue | | | |
| General Sales and Use Tax | 8,678,000 | 5,366,831 | (3,311,169) |
| Investment Earnings | - | 2,120 | 2,120 |
| Intergovernmental | 23,025 | 8,024 | (15,001) |
| Cost Recovery | - | 32,590 | 32,590 |
| Charges for Services | 35,079 | 35,079 | - |
| Unclassified | - | 1,429 | 1,429 |
| Administration Reimbursement | 89,898 | 67,422 | (22,476) |
| Total Revenue | <u>8,826,002</u> | <u>5,513,495</u> | <u>(3,312,507)</u> |
| Expenditures | | | |
| Salaries & Benefits | 6,913,161 | 4,661,344 | (2,251,817) |
| Materials, Supplies and Services | 1,054,716 | 702,151 | (352,565) |
| Acquisitions | 416,457 | 406,415 | (10,042) |
| Administration Reimbursement | 621,485 | 466,109 | (155,376) |
| Transfer Out-Facilities Maint Fund | 577 | 577 | - |
| Total Expenditures | <u>9,006,396</u> | <u>6,236,596</u> | <u>(2,769,800)</u> |
| Ending Fund Balance | <u>\$ 1,354,875</u> | <u>812,168</u> | <u>\$ (542,707)</u> |
| Reconcilement to Cash Balance | | | |
| Receivables/Other Assets | | (1,192) | |
| Cash In Bank (Credit) | | 810,976 | |
| Less Outstanding Encumbrances | | (99,933) | |
| Cash Available | | <u>\$ 711,043</u> | |

Measure C Funded Positions

| Position | Positions Authorized Adjusted Budget | Positions Filled | Positions Unfilled |
|-------------------------------|--|------------------|-----------------------|
| Police Lieutenant | 2.00 | 2.00 | - |
| Police Officer/Senior/Trainee | 12.49 | 10.99 | 1.50 |
| Police Clerk I/II | 1.00 | 1.00 | - |
| Police Sergeant | 2.00 | 2.00 | - |
| Total Police | <u>17.49</u> | <u>15.99</u> | <u>1.50</u> |
| Fire Captain | 3.80 | 2.80 | 1.00 |
| Fire Fighter/Engineer | 6.50 | 5.50 | 1.00 |
| Total Fire | <u>10.30</u> | <u>8.30</u> | <u>2.00</u> |
| Grand Total | <u>27.79</u> | <u>24.29</u> | <u>3.50</u> |

STATEMENT II

**Measure C Public Safety
Revenue and Expense Report Detail by Department
3/31/26**

| | 2025-2026 | | | | |
|---------------------------------------|--------------------|-----------------------|--------------------|-------------------|----------------------------|
| | Original Budget | Budget Adjustments | Adjusted Budget | Actual | Variance Over / (Under) |
| Beginning Fund Balance 7/1/25 | \$1,535,269 | \$ - | \$1,535,269 | \$1,535,269 | \$ - |
| Revenue | | | | | |
| General Sales and Use Tax | 8,678,000 | - | 8,678,000 | 5,366,831 | (3,311,169) |
| Investment Earnings | - | - | - | 2,120 | 2,120 |
| Intergovernmental | 15,000 | 8,025 | 23,025 | 8,024 | (15,001) |
| Cost Recovery | - | - | - | 32,590 | 32,590 |
| Charges for Services | - | 35,079 | 35,079 | 35,079 | - |
| Unclassified | - | - | - | 1,429 | 1,429 |
| Administration Reimbursement | 89,898 | - | 89,898 | 67,422 | (22,476) |
| Total Revenue | <u>8,782,898</u> | <u>43,104</u> | <u>8,826,002</u> | <u>5,513,495</u> | <u>(3,312,507)</u> |
| Expenditures | | | | | |
| Fire | | | | | |
| Salaries & Benefits | 2,576,306 | 25,038 | 2,601,344 | 1,609,050 | (992,294) |
| Materials, Supplies and Services | 575,325 | 128,145 | 703,470 | 489,202 | (214,268) |
| Acquisitions | 22,319 | 2,133 | 24,452 | 15,802 | (8,650) |
| Administration Reimbursement | 435,272 | - | 435,272 | 326,453 | (108,819) |
| Transfer Out-Facilities Maint Fund | 577 | - | 577 | 577 | - |
| Total Fire | <u>3,609,799</u> | <u>155,316</u> | <u>3,765,115</u> | <u>2,441,084</u> | <u>(1,324,031)</u> |
| Police | | | | | |
| Salaries & Benefits | 4,311,817 | - | 4,311,817 | 3,052,294 | (1,259,523) |
| Materials, Supplies and Services | 327,072 | 24,174 | 351,246 | 212,949 | (138,297) |
| Acquisitions | 390,614 | 1,391 | 392,005 | 390,613 | (1,392) |
| Administration Reimbursement | 186,213 | - | 186,213 | 139,656 | (46,557) |
| Total Police | <u>5,215,716</u> | <u>25,565</u> | <u>5,241,281</u> | <u>3,795,512</u> | <u>(1,445,769)</u> |
| Total Expenditures | <u>8,825,515</u> | <u>180,881</u> (c) | <u>9,006,396</u> | <u>6,236,596</u> | <u>(2,769,800)</u> |
| Ending Fund Balance | <u>\$1,492,652</u> | <u>\$ (137,777)</u> | <u>\$1,354,875</u> | <u>812,168</u> | <u>\$ (542,707)</u> |
| Reconciliation to Cash Balance | | | | | |
| Receivables/Other Assets | | | | (1,192) | |
| Cash In Bank (Credit) | | | | 810,976 | |
| Less Outstanding Encumbrances | | | | (99,933) | |
| Cash Available | | | | <u>\$ 711,043</u> | |

(c) Carryover encumbrances, capital projects, transfers between account lines and City Council actions.

STATEMENT III

**Measure C Public Safety
Comparative Quarters Ending 3/31/26 and 3/31/25**

| | 2025-2026 | | | | 2024-2025 | | | |
|--------------------------------------|---------------------|-------------------|------------------|-------------------------|-------------------|---------------------|------------------|-------------------------|
| | Adjusted Budget | Actual | Encumbrance | Variance Over / (Under) | Adjusted Budget | Actual | Encumbrance | Variance Over / (Under) |
| Beginning Fund Balance 7/1 | \$ 1,535,269 | \$ 1,535,269 | \$ - | \$ - | \$ 7,324 | \$ 7,324 | \$ - | \$ - |
| Revenue | | | | | | | | |
| General Sales and Use Tax | 8,678,000 | 5,366,831 | - | (3,311,169) | 8,645,000 | 4,846,960 | - | (3,798,040) |
| Investment Earnings | - | 2,120 | - | 2,120 | - | - | - | - |
| Intergovernmental | 23,025 | 8,024 | - | (15,001) | 8,025 | - | - | (8,025) |
| Cost Recovery | - | 32,590 | - | 32,590 | - | - | - | - |
| Charges for Services | 35,079 | 35,079 | - | - | 42,145 | 43,794 | - | 1,649 |
| Unclassified | - | 1,429 | - | 1,429 | - | - | - | - |
| Administration Reimbursement | 89,898 | 67,422 | - | (22,476) | 106,035 | 79,527 | - | (26,508) |
| Total Revenue | 8,826,002 | 5,513,495 | - | (3,312,507) | 8,801,205 | 4,970,281 | - | (3,830,924) |
| Expenditures | | | | | | | | |
| Salaries & Benefits | 6,913,161 | 4,661,344 | - | (2,251,817) | 6,570,668 | 4,409,381 | - | (2,161,287) |
| Materials, Supplies, and Services | 1,054,716 | 702,151 | 96,410 | (256,155) | 702,643 | 293,197 | 48,329 | (361,117) |
| Acquisitions | 416,457 | 406,415 | 3,523 | (6,519) | 72,131 | 59,469 | 2,132 | (10,530) |
| Administration Reimbursement | 621,485 | 466,109 | - | (155,376) | 606,153 | 454,614 | - | (151,539) |
| Transfer Out - Facilities Maint Fund | 577 | 577 | - | - | 557 | 557 | - | - |
| Total Expenditures | 9,006,396 | 6,236,596 | 99,933 | (2,669,867) | 7,952,152 | 5,217,218 | 50,461 | (2,684,473) |
| Ending Fund Balance | <u>\$ 1,354,875</u> | <u>812,168</u> | <u>\$ 99,933</u> | <u>\$ (642,640)</u> | <u>\$ 856,377</u> | <u>(239,613)</u> | <u>\$ 50,461</u> | <u>\$ (1,146,451)</u> |
| Reconcilement to Cash Balance | | | | | | | | |
| Receivables/Other Assets | | (1,192) | | | | - | | |
| Cash In Bank (Credit) | | 810,976 | | | | (239,613) | | |
| Less Outstanding Encumbrances | | (99,933) | | | | (50,461) | | |
| Cash Available | | <u>\$ 711,043</u> | | | | <u>\$ (290,074)</u> | | |